

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 1

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
*	101		OPERATING CASH-UNRESTRICT
	103		IMPREST CASH
*	10		POSTAGE DEPOSIT
•	105		INVESTMENTS
*	10		PREMIUM/DISCOUNT
*	99		INVESTMENTS-UNREALIZED
	111		MONEY MARKET ACCOUNTS
	50		FIRST CHICAGO
*	08		SLGS - MONEY MARKET
*	121		INTEREST RECEIVABLE
	123		ASSESSMENTS RECEIVABLE
*	10		INSTALLMENTS RECEIVABLE
*	124		ACCOUNTS RECEIVABLE
*	20		UTILITY ACCTS RECEIVABLE
*	28		UTILITY A/R-CREDITS
*	90		UNBILLED RECEIVABLES
*	91		VENDOR CREDIT RECEIVABLE
	127		LOANS TO OTHER AGENCIES
*	50		CPAL-COMPUTER LOAN PROGRM
*	129		ALLOWANCE FOR BAD DEBTS
	131		PREPAID EXPENSES
*	10		REVENUE BOND DISCOUNT
*	20		BOND ISSUANCE COST
*	30		UNAMORTIZED REFUNDING LOSS
*	141		INVENTORY OF SUPPLIES
*	166		PLANT IN SERVICE
*	10		FIXED ASSETS
•	90		PLANT HELD FOR FUTURE USE
*	167		ACCUM. DEPRECIATION
•	10		ACCUMULATED DEPRE.-F.A.
*	168		CONSTRUCTION IN PROCESS
*	10		CONST. IN PROGRESS
•	169		CONSTRUC.NOT CLASSIFIED
*	172		REVENUES
*	201		ACCOUNTS PAYABLE
	01		ACCOUNTS PAYABLE-ACCRUAL
*	99		ACCOUNTS PAYABLE-ACCRUAL
*	13		CONTRACT RETAINAGE PAYABL
*	80		MUNICIPAL NON CASH
	202		BONDS PAYABLE
*	11		BONDS PAYABLE-CURRENT
*	13		BONDS PAYABLE-CURRENT GO
	205		DUE TO OTHR GOVT UNITS
*	10		DUE TO ILLINOIS STATE
*	90		DUE TO STATE-UNBILLED REV
*	21		REBATE PAYABLE
	207		DEPOSITS PAYABLE
*	12		UTILITY SERVICE DEPOSITS
*	10		BILLED DEPOSITS
*	99		ACCRUED DEPOSIT INTEREST
•	40		CONST.DEPOSITS-REFUNDABLE

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Witness Dan Carlson

OFFICIAL FILE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
	209		OTHER PAYABLES
*	33		DUE TO COMMONWEALTH ED.
*	90		COM.ED.REFUND PAYABLE
	210		ACCRUED INTEREST PAYABLE
*	12		ACCRUED INTEREST ON BONDS
•	211		ACCRUED WAGES & BENEFITS
*	20		S-T COMPENSATED ABSENCES
	212		LONG TERM BENEFIT PAYABLE
*	11		LONG TERM SICK LEAVE
	221		BONDS PAYABLE
*	11		BONDS PAYABLE-LONG TERM
*	43		2001A G.O. BONDS
*	224		UNAMORTIZED PREMIUM-BONDS
*	242		EXPENDITURES
*	243		ENCUMBRANCES
*	244		RESERVE FOR ENCUMBRANCES
*	271		NET ASSETS
*	30		RESTRICT-BOND PRINC.RESER
*	31		RESTRICT-BOND INTERET RES
•	32		RESTRICT-REV BOND RESERVE
*	33		RESTRICT-DEPRECIATION RES
*	34		RESTRICT-OPER&MAINT RESER
*	272		CONTRIBUTED CAPITAL
	30		BEGINNING BALANCE
	301		BEGINNING BALANCE
*	01		BEGINNING BALANCE
	34		CHARGES FOR SERVICES
	341		GENERAL GOVERNMENT
*	44		1&1/2% SUBDIV. REV. FEES
•	90		OTHER FEES
	342		CHARGES FOR SERVICES
*	42		RESIDENTIAL ELECT UPGRADE
•	49		EL INSTALL.FEES-FIC
*	01		METER INSTALL.-LUCENT
	343		PHYSICAL ENVIRONMENT
	11		RESIDENTIAL
*	01		RESIDENTIAL
*	02		RESIDENTIAL EL.HEATING
	12		GENERAL SERVICE
•	01		GENERAL SERVICE(<= 50 KW)
*	02		GNRL SVC.-EL HEAT(<=50KW)
*	03		LARGE GENERAL SVC (>50KW)
*	04		COM.ED.RATE
*	05		LUCENT TECH.
	13		PRIMARY METERING
*	01		PRIMARY METERING
*	02		PRIMARY MTR-TIME OF USE
*	03		TRANSMISSION METERING
*	04		TELLABS
	14		GOVERNMENT AND INSTITUTES
•	01		GOVERNMENT

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410			ELECTRIC UTILITY FUND
	34		CHARGES FOR SERVICES
	343		PHYSICAL ENVIRONMENT
		14	GOVERNMENT AND INSTITUTES
*		02	MUNICIPAL
*		03	MUNICIPAL UTILITY PUMPING
*		04	EDUCATIONAL INSTITUTION
*		05	RELIGIOUS INSTITUTIONS
*		06	ATHLETIC FIELD LIGHTING
		15	LIGHTING
*		01	STREET LIGHTING
*		02	CONTRACT OUTDOOR LIGHTING
*		03	METERED OUTDOOR LIGHTING
*		04	TRAFFIC LIGHTING
*		61	KWHR.-RATE 2-COMM.HT/LGHT
*		62	KWHR.RATE 3-RESIDENTIAL
*		63	KWHR.RATE 4-RESD.SPC.HTG.
*		64	KWHR.-RATE 5-INDUSTRIAL
*		65	KWHR.RATE 5-COMMERCIAL
*		66	NALCO
*		67	KWHR.RATE 6-OTHER GOV'T
*		68	RATE 7 DUSK TO DAWN LTG.
*		70	KWHR.-RATE 9-TRAFFIC SGNL
*		71	TEMP. SERVICE FEE
*		74	JOINT CONSTR.FEE-I.B.T
*		76	AMOCO
*		77	NICOR
*		79	KWHR.RATE 6-MUNICIPAL
*		80	METER TESTING FEES
*		81	METER RENTAL CHARGE
*		99	UNBILLED REVENUES
	36		OTHER REVENUES
	361		INTEREST REVENUES
*		10	INTEREST ON INVESTMENTS
*		02	MONEY MANAGER FEES
	363		PENALTIES&INT ON ASSESS
*		10	INTEREST ON ASSESSMENTS
*		11	LATE PAYMENT CHARGE
*		12	TURN ON FEE
*	365		GAIN/LOSS ON INVESTMENT
*		99	NET INVEST.APPRE./DEPRE.
	367		CONTRIBUTION
*		15	CONTRI.FRM PRIVATE SOURCE
	369		OTHER MISC REVENUES
*		10	SALE OF SURPLUS PROPERTY
*		42	NON REFUNDABLE BID DEPOS.
*		81	BAD DEBT RECOVERY/W.O.
*		96	CASHIER OVER/UNDER
*		99	REIMBURSEMENTS
*		01	REIMBURSEMENTS-AMERITECH
*		03	WORKERS COMP- FROM MECC
*		04	SAFETY AND TRAINING REIMB

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PAGE 4

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410		ELECTRIC UTILITY FUND
	38	NON REVENUE RECEIPTS
	389	OTHER NON-REVENUE REC
*	10	DAMAGE TO CITY PROPERTY
*	31	COMED REFUND
*	90	MISC. NON-REVENUE RECEIPT
	39	INTERGOVERN. SERVICES
	392	INTERGOV.CHARGS
•	10	WATER & W.W.- O & M
*	14	GENERAL CORPORATE FUND
•	01	DPW-STREET LIGHTING
	399	TRANSFERS FROM OTHER FDS
*	10	WATER&W.W.-OPERATION&MNT.
*	14	GENERAL CORPORATE FUND
*	19	ELIAC FUND - FUND 411
*	46	IS FUND

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
10			ADMINISTRATION DIVISION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		10	COMPETITIVE WAGE ADJUST.
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		01	LEGAL SERVICES
*		02	AUDIT SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		08	PSYCHOLOGICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		45	UTILITIES
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
10			ADMINISTRATION DIVISION
	53		UTILITY FUND
	533		ELECTRIC
		70	PROPERTY
*		81	LAND ACQUISITON
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
*		02	TELEPHONE CHARGES
*		05	VACANCY FACTOR
*		27	CPY & BNDING SERV/INTRNL
*		32	MIS SERVICES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		37	VEHICLE ACCIDENT CHRGBCKS
*		38	EQUIPMENT REPLACEMENT
*		57	INTERFUND TRANSFERS
*		59	CONTINGENCY
		90	OTHER SERVICES & CHARGES
*		38	CONTRB TO OTHER AGENCIES
*		47	INSURANCE CLAIMS
	20		SUPPORT SVC DIV MGR OFC
	53		UTILITY FUND
	533		ELECTRIC
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		11	INFORMAL BONUSES
		20	EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
		30	TECHNICAL SERVICES
*		29	SUPPORT SERVICES
		35	PROFESSIONAL SERVICES
*		09	OTHER PROFESS. SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
20			SUPPORT SVC DIV MGR OFC
	53		UTILITY FUND
	533		ELECTRIC
		40	PURCHASE PROPERTY SERVICE
•		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
•		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
•		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
•		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
•		42	ELECTRICITY
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
•		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
	21		PURCH INV & WAREHSE SECT
	53		UTILITY FUND
	533		ELECTRIC
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
21			PURCH INV & WAREHSE SECT
53			UTILITY FUND
533			ELECTRIC
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
•		22	MEDICARE
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
•		22	CONFERENCES AND TRAINING
*		25	ADVERTISING
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		42	ELECTRICITY
•		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
•		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
•		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
•		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
22			METER READING SECTION
53			UTILITY FUND

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
22			METER READING SECTION
53			UTILITY FUND
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	10		SALARIES
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*		11	GROUP MEDICAL INSURANCE
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*		22	MEDICARE
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*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		35	RPR & MAINT SERV-OF MACH
	50		OTHER PURCHASED SERVICES
*		37	LAUNDRY SERVICES
	80		INTERNAL SERVICES
*		36	VEHICLE SERVICES
30			EL ENG & TS DIV MGR OFC
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
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*		14	UNEMPLOYMENT COMPENSATION
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*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
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*		23	TUITION REIMBURSEMENT
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410		ELECTRIC UTILITY FUND
33		ELECTRIC UTILITY
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*	34	RPR & MAINT SERV/BLDG
*	35	RPR & MAINT SERV-OF MACH
*	43	WATER, SEWER, & REFUSE
•	52	RENTALS/EQUP & FACLTIES
	50	OTHER PURCHASED SERVICES
•	21	DUES & SUBSCRIPTIONS
•	22	CONFERENCES AND TRAINING
*	24	MILEAGE REIMBURSEMENT
*	25	ADVERTISING
*	28	CPY & BNDING SERV/EXTRNL
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*	45	RECEPTIONS & ENTERTAINMNT
*	51	POSTAGE & DELIVERY
	60	SUPPLIES
*	42	ELECTRICITY
•	44	GAS
*	61	FUELS/LUBRICANTS/ANTI-FRZ
*	63	SPECIALIZED AGENCY SUPPL
*	66	LANDSCAPING SUPPLIES
*	68	PRINTED MATERIAL
*	69	TECHNOLOGY
*	74	GEN OFFICE SUPPLIES
	70	PROPERTY
*	83	BUILDING IMPROVEMENTS
*	85	OFFICE MACH & EQUP
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*	02	TELEPHONE CHARGES
*	27	CPY & BNDING SERV/INTRNL
*	35	VEHICLE REPLACEMENT
*	36	VEHICLE SERVICES
31		SUSTATION ENGR SECTION
53		UTILITY FUND
533		ELECTRIC
	10	SALARIES
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*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
•		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
•		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
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*		27	CPY & BNDING SERV/INTRNL

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*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL

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53			UTILITY FUND
533			ELECTRIC
	60		SUPPLIES
*		69	TECHNOLOGY
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
•		87	AUTOMOTIVE EQUIPMENT
•		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
•		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
33			MAP, DRF, REC, & STD SECT
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
•		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
•		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
33			MAP, DRF, REC, & STD SECT
53			UTILITY FUND
533			ELECTRIC
	50		OTHER PURCHASED SERVICES
*	25		ADVERTISING
*	26		RECRUITMENT
*	28		CPY & BNDING SERV/EXTRNL
*	41		TELE, CABLE TV & COMMUN
	60		SUPPLIES
*	44		GAS
*	61		FUELS/LUBRICANTS/ANTI-FRZ
*	63		SPECIALIZED AGENCY SUPPL
*	66		LANDSCAPING SUPPLIES
*	68		PRINTED MATERIAL
*	69		TECHNOLOGY
*	74		GEN OFFICE SUPPLIES
	70		PROPERTY
*	83		BUILDING IMPROVEMENTS
*	85		OFFICE MACH & EQUIP
*	86		FURNISHINGS
*	87		AUTOMOTIVE EQUIPMENT
*	88		OTHER EQUIP & MACHINERY
*	99		FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*	02		TELEPHONE CHARGES
*	27		CPY & BNDING SERV/INTRNL
*	35		VEHICLE REPLACEMENT
*	36		VEHICLE SERVICES
34			CUST MTR & PWR QLTY SECT
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*	01		REGULAR PAY
*	02		OVERTIME PAY
*	03		TEMPORARY PAY
*	05		PAYROLL ACCRUAL
*	06		MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*	11		GROUP MEDICAL INSURANCE
*	12		GROUP LIFE INSURANCE
*	13		WORKERS COMPENSATION
*	14		UNEMPLOYMENT COMPENSATION
*	15	I	PENSION CONTR FICA/IMRF
*	17		GROUP DENTAL INSURANCE
*	20		IMRF
*	21		SOCIAL SECURITY
*	22		MEDICARE
*	23		TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*	29		SUPPORT SERVICES

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
410				ELECTRIC UTILITY FUND
	33			ELECTRIC UTILITY
		34		CUST MTR & PWR QLTY SECT
			53	UTILITY FUND
			533	ELECTRIC
			35	PROFESSIONAL SERVICES
*			03	ENGINEERING SERVICES
•			09	OTHER PROFESS. SERVICES
		40		PURCHASE PROPERTY SERVICE
*			34	RPR & MAINT SERV/BLDG
*			35	RPR & MAINT SERV-OF MACH
*			43	WATER, SEWER, & REFUSE
•			52	RENTALS/EQUP & FACLTIES
		50		OTHER PURCHASED SERVICES
*			21	DUES & SUBSCRIPTIONS
*			22	CONFERENCES AND TRAINING
*			24	MILEAGE REIMBURSEMENT
*			25	ADVERTISING
*			28	CPY & BNDING SERV/EXTRNL
*			37	LAUNDRY SERVICES
*			41	TELE, CABLE TV & COMMUN
		60		SUPPLIES
*			44	GAS
•			61	FUELS/LUBRICANTS/ANTI-FRZ
*			63	SPECIALIZED AGENCY SUPPL
*			66	LANDSCAPING SUPPLIES
*			68	PRINTED MATERIAL
*			69	TECHNOLOGY
*			74	GEN OFFICE SUPPLIES
		70		PROPERTY
*			83	BUILDING IMPROVEMENTS
*			85	OFFICE MACH & EQUP
*			86	FURNISHINGS
*			87	AUTOMOTIVE EQUIPMENT
*			88	OTHER EQUIP & MACHINERY
*			99	FIXED ASSETS CONTRA ACCT.
		80		INTERNAL SERVICES
•			02	TELEPHONE CHARGES
*			27	CPY & BNDING SERV/INTRNL
•			35	VEHICLE REPLACEMENT
*			36	VEHICLE SERVICES
	40			EL. DISTRIBUTION MANAGER
		53		UTILITY FUND
		533		ELECTRIC
			10	SALARIES
*			01	REGULAR PAY
*			02	OVERTIME PAY
•			03	TEMPORARY PAY
•			06	MANDATORY OVERTIME
•			11	INFORMAL BONUSES
		20		EMPLOYEE BENEFITS
*			11	GROUP MEDICAL INSURANCE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
40			EL. DISTRIBUTION MANAGER
53			UTILITY FUND
533			ELECTRIC
	20		EMPLOYEE BENEFITS
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
41			CONSTR. CONTRACT SECTION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
41			CONSTR. CONTRACT SECTION
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		40	Contract Labor
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		75	ITEMS PRCHSD FOR RESALE
*		77	ITEM PRCHSD FROM NALCO
*		78	ITEMS PRCHSD FROM AMOCO
*		79	COMED REFUND
	70		PROPERTY
*		85	OFFICE MACH & EQUP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
42			ELECTRIC DISTRIBUTION SEC
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
•		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		40	Contract Labor
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
	70		PROPERTY
•		83	BUILDING IMPROVEMENTS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
42			ELECTRIC DISTRIBUTION SEC
53			UTILITY FUND
533			ELECTRIC
	70		PROPERTY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
•		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
•		37	VEHICLE ACCIDENT CHRGBCKS
*		38	EQUIPMENT REPLACEMENT
*		50	OVERHEAD - RESTORATION
*		51	OVERHEAD - EQUIPMENT
50			EL.SUPPLY & CONTROL MGR.
53			UTILITY FUND
533			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		06	MANDATORY OVERTIME
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
•		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	35		PROFESSIONAL SERVICES
*		07	MEDICAL SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		66	LANDSCAPING SUPPLIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
50			EL.SUPPLY & CONTROL MGR.
	53		UTILITY FUND
	533		ELECTRIC
		60	SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
		70	PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
51			SUBSTATION OPERATION SEC.
	53		UTILITY FUND
	533		ELECTRIC
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
		20	EMPLOYEE BENEFITS
•		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
•		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
		30	TECHNICAL SERVICES
*		29	SUPPORT SERVICES
		35	PROFESSIONAL SERVICES
•		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
		40	PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES

FUND DEPT BAS EL OBJ		ACCOUNT DESCRIPTION
410		ELECTRIC UTILITY FUND
33		ELECTRIC UTILITY
51		SUBSTATION OPERATION SEC.
53		UTILITY FUND
533		ELECTRIC
	50	OTHER PURCHASED SERVICES
*	21	DUES & SUBSCRIPTIONS
*	22	CONFERENCES AND TRAINING
*	24	MILEAGE REIMBURSEMENT
*	25	ADVERTISING
*	28	CPY & BNDING SERV/EXTRNL
*	37	LAUNDRY SERVICES
*	41	TELE, CABLE TV & COMMUN
*	51	POSTAGE & DELIVERY
	60	SUPPLIES
*	44	GAS
*	61	FUELS/LUBRICANTS/ANTI-FRZ
*	63	SPECIALIZED AGENCY SUPPL
*	68	PRINTED MATERIAL
*	69	TECHNOLOGY
*	73	EQUIPMENT PARTS
*	75	ITEMS PRCHSD FOR RESALE
*	77	ITEM PRCHSD FROM NALCO
*	78	ITEMS PRCHSD FROM AMOCO
	70	PROPERTY
*	83	BUILDING IMPROVEMENTS
*	85	OFFICE MACH & EQUIP
*	86	FURNISHINGS
*	87	AUTOMOTIVE EQUIPMENT
*	88	OTHER EQUIP & MACHINERY
*	89	CAPITAL IMPROVE PROGRAM
*	99	FIXED ASSETS CONTRA ACCT.
	80	INTERNAL SERVICES
*	02	TELEPHONE CHARGES
*	27	CPY & BNDING SERV/INTRNL
*	35	VEHICLE REPLACEMENT
*	36	VEHICLE SERVICES
52		SYSTEMS CONTROL SECTION
53		UTILITY FUND
533		ELECTRIC
	10	SALARIES
*	01	REGULAR PAY
*	02	OVERTIME PAY
*	03	TEMPORARY PAY
*	05	PAYROLL ACCRUAL
*	06	MANDATORY OVERTIME
*	11	INFORMAL BONUSES
	20	EMPLOYEE BENEFITS
*	11	GROUP MEDICAL INSURANCE
*	12	GROUP LIFE INSURANCE
*	13	WORKERS COMPENSATION
*	14	UNEMPLOYMENT COMPENSATION

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
52			SYSTEMS CONTROL SECTION
53			UTILITY FUND
533			ELECTRIC
	20		EMPLOYEE BENEFITS
•	15	I	PENSION CONTR FICA/IMRF
*	17		GROUP DENTAL INSURANCE
*	20		IMRF
*	21		SOCIAL SECURITY
*	22		MEDICARE
*	23		TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
•	29		SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*	03		ENGINEERING SERVICES
*	07		MEDICAL SERVICES
*	09		OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*	34		RPR & MAINT SERV/BLDG
*	35		RPR & MAINT SERV-OF MACH
*	43		WATER, SEWER, & REFUSE
*	52		RENTALS/EQUIP & FACLTIES
	50		OTHER PURCHASED SERVICES
*	21		DUES & SUBSCRIPTIONS
*	22		CONFERENCES AND TRAINING
*	24		MILEAGE REIMBURSEMENT
*	25		ADVERTISING
*	37		LAUNDRY SERVICES
*	41		TELE, CABLE TV & COMMUN
	60		SUPPLIES
*	44		GAS
*	61		FUELS/LUBRICANTS/ANTI-FRZ
*	63		SPECIALIZED AGENCY SUPPL
*	66		LANDSCAPING SUPPLIES
*	68		PRINTED MATERIAL
*	69		TECHNOLOGY
*	76		OTHER SUPPLIES
	70		PROPERTY
*	83		BUILDING IMPROVEMENTS
*	85		OFFICE MACH & EQUIP
*	86		FURNISHINGS
*	87		AUTOMOTIVE EQUIPMENT
*	88		OTHER EQUIP & MACHINERY
*	89		CAPITAL IMPROVE PROGRAM
*	99		FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*	02		TELEPHONE CHARGES
*	27		CPY & BNDING SERV/INTRNL
•	35		VEHICLE REPLACEMENT
*	36		VEHICLE SERVICES
			AUTOMATION SYSTEMS SEC.

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
53			AUTOMATION SYSTEMS SEC.
533			UTILITY FUND
			ELECTRIC
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
•		05	PAYROLL ACCRUAL
*		06	MANDATORY OVERTIME
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV/BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACLTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES & SUBSCRIPTIONS
*		22	CONFERENCES AND TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		44	GAS
*		61	FUELS/LUBRICANTS/ANTI-FRZ
*		63	SPECIALIZED AGENCY SUPPL
*		68	PRINTED MATERIAL
•		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
•		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
•		87	AUTOMOTIVE EQUIPMENT

FUND DEPT BAS EL OBJ		ACCOUNT DESCRIPTION
410		ELECTRIC UTILITY FUND
33		ELECTRIC UTILITY
53		AUTOMATION SYSTEMS SEC.
53		UTILITY FUND
533		ELECTRIC
	70	PROPERTY
*	88	OTHER EQUIP & MACHINERY
*	89	CAPITAL IMPROVE PROGRAM
*	99	FIXED ASSETS CONTRA ACCT.
	80	INTERNAL SERVICES
*	02	TELEPHONE CHARGES
*	27	CPY & BNDING SERV/INTRNL
*	36	VEHICLE SERVICES
70		INVENTORY ADJUSTMENT
53		UTILITY FUND
533		ELECTRIC
	60	SUPPLIES
*	63	SPECIALIZED AGENCY SUPPL
90		CAPITAL OUTLAY
53		UTILITY FUND
533		ELECTRIC
	10	SALARIES
*	01	REGULAR PAY
*	02	OVERTIME PAY
*	03	TEMPORARY PAY
*	06	MANDATORY OVERTIME
	20	EMPLOYEE BENEFITS
*	11	GROUP MEDICAL INSURANCE
*	12	GROUP LIFE INSURANCE
*	13	WORKERS COMPENSATION
*	14	UNEMPLOYMENT COMPENSATION
*	15	PENSION CONTR FICA/IMRF
*	17	GROUP DENTAL INSURANCE
*	20	IMRF
*	21	SOCIAL SECURITY
*	22	MEDICARE
	30	TECHNICAL SERVICES
*	29	SUPPORT SERVICES
	35	PROFESSIONAL SERVICES
*	03	ENGINEERING SERVICES
*	09	OTHER PROFESS. SERVICES
	40	PURCHASE PROPERTY SERVICE
*	40	Contract Labor
	50	OTHER PURCHASED SERVICES
*	22	CONFERENCES AND TRAINING
*	51	POSTAGE & DELIVERY
	60	SUPPLIES
•	63	SPECIALIZED AGENCY SUPPL
*	69	TECHNOLOGY
	70	PROPERTY
*	81	LAND ACQUISITON
*	85	OFFICE MACH & EQUIP

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
33			ELECTRIC UTILITY
90			CAPITAL OUTLAY
	53		UTILITY FUND
	533		ELECTRIC
		70	PROPERTY
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		89	CAPITAL IMPROVE PROGRAM
*		99	FIXED ASSETS CONTRA ACCT.
		71	CPR-WIP CONTRA FOR EQUIP.
*		99	CPR-WIP CONTRA FOR EQUIP.
		72	CPR-PR.YEARS-WIP CONTRA
*		99	CPR-PR.YEARS-WIP CONTRA
		80	INTERNAL SERVICES
*		06	READINESS FACTOR
*		36	VEHICLE SERVICES
*		50	OVERHEAD - RESTORATION
*		51	OVERHEAD - EQUIPMENT
		90	OTHER SERVICES & CHARGES
•		99	CONSTR.ASSET CONTRA ACCT.
99			WF CLEARING
	53		UTILITY FUND
	533		ELECTRIC
		10	SALARIES
•		92	ADJ.FOR PR.YR.SALARIES
		20	EMPLOYEE BENEFITS
•		92	ADJ.FOR PR.YR.BENEFITS
		30	TECHNICAL SERVICES
*		92	PRIOR YEAR RESTORATION
		60	SUPPLIES
*		63	SPECIALIZED AGENCY SUPPL
*		69	TECHNOLOGY
*		92	ADJ.FOR PR.YR.MATERIAL
		70	PROPERTY
*		92	ADJ.FOR PR.YR.CONTRACTS
		80	INTERNAL SERVICES
*		36	VEHICLE SERVICES
		81	WF OVERHEAD
*		01	WF OVERHEAD-ADM.LABOR
*		50	Restoration
*		61	WF OVERHEAD-STORE COSTS
		82	WF OTHER CHARGES
*		11	WF OTHER CHARGES
		90	OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 26

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
410				ELECTRIC UTILITY FUND
	34			WATER/WASTEWATER UTILITY
		90		CONSTRUCTION PROJECTS
			53	UTILITY FUND
			533	ELECTRIC
				SUPPLIES
			60	TECHNOLOGY
			69	

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 27

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
69			SPECIAL PROJECTS
04			ELECTRIC SERVICE CENTER
	53		UTILITY FUND
	533		ELECTRIC
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		06	MANDATORY OVERTIME
		20	EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
		70	PROPERTY
*		89	CAPITAL IMPROVE PROGRAM
*		99	FIXED ASSETS CONTRA ACCT.

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 28

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
95			DEBT SERVICE
10			REVENUE BONDS-PRINCIPAL
53			UTILITY FUND
533			ELECTRIC
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
11			REVENUE BONDS-INTEREST
53			UTILITY FUND
533			ELECTRIC
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE
*		58	LOSS ON BOND REFUNDING
*		99	CONSTR.ASSET CONTRA ACCT.
90			UTILITY DEPOSIT INTEREST
53			UTILITY FUND
533			ELECTRIC
	90		OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 29

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
	96		FIXED ASSET EXPENSES
		10	FIXED ASSET EXPENSES
		53	UTILITY FUND
		533	ELECTRIC
		90	OTHER SERVICES & CHARGES
*		01	DEPRECIATION EXPENSE
*		02	DEPRECIATION-CONTRE.CAPTL
*		11	ASSET WRITE OFF-CP
*		12	FIXED ASSETS TRANSFER OUT

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
410			ELECTRIC UTILITY FUND
	97		SELF INSUR CLAIMS
	10		GENERAL LIABILITY
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	13		AUTO INSURANCE
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	15		PROPERTY INSURANCE
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
•		01	OVERHEAD CHARGES
	16		SURETY BONDS
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	17		OTHER INSURANCE
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES
	18		BOILER & MACHINERY INS.
		53	UTILITY FUND
		533	ELECTRIC
		80	INTERNAL SERVICES
*		01	OVERHEAD CHARGES

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
411				ELEC. INFRASTR. AVAIL.FUND
*		101		OPERATING CASH-UNRESTRICT
•		105		INVESTMENTS
*		10		PREMIUM/DISCOUNT
*		99		INVESTMENTS-UNREALIZED
*		121		INTEREST RECEIVABLE
		123		ASSESSMENTS RECEIVABLE
•		10		INSTALLMENTS RECEIVABLE
*		124		ACCOUNTS RECEIVABLE
•		20		UTILITY ACCTS RECEIVABLE
•		129		ALLOWANCE FOR BAD DEBTS
		166		PLANT IN SERVICE
*		10		FIXED ASSETS
		167		ACCUM. DEPRECIATION
*		10		ACCUMULATED DEPRE.-F.A.
*		172		REVENUES
*		201		ACCOUNTS PAYABLE
		235		DEFERRED REVENUES
*		14		DEFERRED INTEREST-IAC
*		242		EXPENDITURES
*		243		ENCUMBRANCES
•		244		RESERVE FOR ENCUMBRANCES
*		271		NET ASSETS
		30		BEGINNING BALANCE
		301		BEGINNING BALANCE
*		01		BEGINNING BALANCE
		34		CHARGES FOR SERVICES
		342		CHARGES FOR SERVICES
*		43		INFRASTRUCTURE AVAIL.CHGS
		36		OTHER REVENUES
		361		INTEREST REVENUES
*		10		INTEREST ON INVESTMENTS
*		02		MONEY MANAGER FEES
		363		PENALTIES&INT ON ASSESS
*		10		INTEREST ON ASSESSMENTS
•		365		GAIN/LOSS ON INVESTMENT
*		99		NET INVEST.APPRE./DEPRE.

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 32

FUND DEPT BAS EL OBJ

ACCOUNT DESCRIPTION

411

ELEC. INFRAST. AVAIL.FUND

33

ELECTRIC UTILITY

90

CAPITAL OUTLAY

53

UTILITY FUND

533

ELECTRIC

70

PROPERTY

89

CAPITAL IMPROVE PROGRAM

80

INTERNAL SERVICES

57

INTERFUND TRANSFERS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
*	101		OPERATING CASH-UNRESTRICT
	103		IMPREST CASH
*	15		UPS DEPOSIT
*	105		INVESTMENTS
*	10		PREMIUM/DISCOUNT
*	99		INVESTMENTS-UNREALIZED
*	121		INTEREST RECEIVABLE
	123		ASSESSMENTS RECEIVABLE
*	10		INSTALLMENTS RECEIVABLE
*	124		ACCOUNTS RECEIVABLE
*	20		UTILITY ACCTS RECEIVABLE
*	90		UNBILLED RECEIVABLES
*	99		UNAPPLIED RECEIVABLE ACCT
*	125		DUE FROM OTHER GOVERNMENT
	127		LOANS TO OTHER AGENCIES
*	50		CPAL-COMPUTER LOAN PROGRM
*	129		ALLOWANCE FOR BAD DEBTS
*	131		PREPAID EXPENSES
*	10		REVENUE BOND DISCOUNT
*	20		BOND ISSUANCE COST
*	141		INVENTORY OF SUPPLIES
	151		RESTRICTED INVESTMENT
*	30		BOND PRINCIPAL RESERVE
*	31		BOND INTEREST RESERVE
•	32		REVENUE BOND RESERVE
*	33		DEPRECIATION RESERVE
*	34		OPERATION & MAINT RESERVE
*	35		1992 REVENUE BOND RESERVE
•	166		PLANT IN SERVICE
•	10		FIXED ASSETS
*	90		PLANT HELD FOR FUTURE USE
*	167		ACCUM. DEPRECIATION
*	10		ACCUMULATED DEP.-F.A.
*	168		CONSTRUCTION IN PROCESS
*	10		CONST. IN PROGRESS
*	169		CONSTRUC.NOT CLASSIFIED
*	172		REVENUES
*	201		ACCOUNTS PAYABLE
	01		ACCOUNTS PAYABLE-ACCRUAL
*	99		ACCOUNTS PAYABLE-ACCRUAL
•	13		CONTRACT RETAINAGE PAYABL
*	80		MUNICIPAL NON CASH
	202		BONDS PAYABLE
*	11		BONDS PAYABLE-CURRENT
*	12		EPA LOAN PAYABLE-CURRENT
	205		DUE TO OTHR GOVT UNITS
*	21		REBATE PAYABLE
	207		DEPOSITS PAYABLE
*	10		BID DEPOSITS PAYABLE
*	12		UTILITY SERVICE DEPOSITS
•	20		RENTERS DEPOSITS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	207		DEPOSITS PAYABLE
*	21		GOOD FAITH DEPOSIT
*	55		CONTACTOR'S KEY DEPOSITS
	209		OTHER PAYABLES
•	01		REBATE AGREEMENT
*	02		REBATE 2A-PLANK ROAD
*	04		REBATE-MULBERRY HILL-SIEB
*	10		REBATE 10-WILL-O-WAY PARK
*	46		REBATE 46-FCA
*	48		REBATE 48
	02		REBATE AGREEMENT/RECAPTUR
*	11		SSA INT RECAP-HIGH MEADOW
*	12		SSA INT RECAP-RIVER RUN
*	99		OVERSIZING AGREEMENTS
	210		ACCRUED INTEREST PAYABLE
*	13		BOND INTEREST PAYABLE
*	14		INTEREST PAYABLE-EPA LOAN
*	211		ACCRUED WAGES & BENEFITS
*	20		S-T COMPENSATED ABSENCES
	212		LONG TERM BENEFIT PAYABLE
*	11		LONG TERM SICK LEAVE
	221		BONDS PAYABLE
*	18		72 REVENUE BONDS PAYABLE
•	19		76 REVENUE BONDS PAYABLE
•	80		EPA LOAN PAYABLE
*	81		82 REVENUE BONDS PAYABLE
*	82		92 REVENUE BONDS PAYABLE
•	83		REVENUE BONDS PAYABLE
*	224		UNAMORTIZED PREMIUM-BONDS
*	234		UNAMORITZED BOND PREMIUM
	235		DEFERRED REVENUES
*	15		DEFERRED WATER CONNECTION
*	16		DEFERRED SEWER CONNECTION
*	20		DEFERRED REV.-DWC REBATE
*	242		EXPENDITURES
*	243		ENCUMBRANCES
*	244		RESERVE FOR ENCUMBRANCES
*	271		NET ASSETS
*	30		RESTRICT-BOND PRINC.RESER
*	31		RESTRICT-BOND INTERET RES
•	32		RESTRICT-REV BOND RESERVE
•	33		RESTRICT-DEPRECIATION RES
*	34		RESTRICT-OPER&MAINT RESER
•	35		RESTRICT-92 REV BOND RESE
*	272		CONTRIBUTED CAPITAL
*	280		INVST. IN FIXED ASSETS
	30		BEGINNING BALANCE
	301		BEGINNING BALANCE
*	01		BEGINNING BALANCE
	33		INTERGOVERN. REVENUES
	334		STATE GRANTS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	33		INTERGOVERN. REVENUES
	334		STATE GRANTS
*		30	SPRBRK REG.WTR RECL LOAN
	34		CHARGES FOR SERVICES
	341		GENERAL GOVERNMENT
*		44	1&1/2% SUBDIV. REV. FEES
	342		CHARGES FOR SERVICES
*		50	METER INS FEE-3/4 BY 5/8
*		51	METER INS FEE-1INCH&LGR
*		52	REMOTE READER-INSTALLFEE
*		54	WASTERWATER CON.FEE-RESID
*		64	FIRE HYDRANT MAINT. CHG.
*		67	CENT BEACH WATER TESTING
	343		PHYSICAL ENVIRONMENT
*		80	METER TESTING FEES
•		90	CECO. OR DWC. REFUNDS
•		99	UNBILLED REVENUES
	345		WATER SERVICE REVENUE
*		12	RESIDENTIAL - INSIDE
*		13	RESIDENTIAL-OUTSIDE
*		22	COMMERCIAL-INSIDE
*		23	COMMERCIAL-OUTSIDE
*		24	METERED CONST/LANDSCAPING
*		32	INDUSTRIAL-INSIDE
*		33	INDUSTRIAL OUTSIDE
*		42	INSTITUTIONAL/GVRNMNT-IN
•		43	INSTITUTIONAL/GVRNMNT-OUT
*		44	GOVERNMENTAL-INSIDE
•		45	GOVERNMENTAL-OUTSIDE
*		51	WATER SURCHARGE
*		79	MUNICIPAL
*		90	CONST.UNMETERED WATER
*		91	WATER SURCHARGE-UNINCORP.
*		99	UNBILLED REVENUE
	346		WASTEWATER SER.REVENUE
*		12	RESIDENTIAL INSIDE
•		13	RESIDENTIAL-OUTSIDE
*		22	COMMERCIAL-INSIDE
*		23	COMMERCIAL-OUTSIDE
*		32	INDUSTRIAL-INSIDE
*		33	INDUSTRIAL-OUTSIDE
*		42	INSTITUTIONAL/GVRNMNT-IN
*		43	INSTITUTIONAL/GVRNMNT-OUT
*		44	GOVERNMENT - INSIDE
•		45	GOVERNMENT - OUTSIDE
•		79	MUNICIPAL
*		80	WARREN-BULK WW TREATMENT
*		91	WW - LAB TESTING
•		92	INDSTRL WASTE SURCHARGE
*		99	UNBILLED REVENUE
	35		FINES AND FORFEITS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	35		FINES AND FORFEITS
	351		FINES
*		30	VIOLATIONS-CITY ORDINANCE
	36		OTHER REVENUES
	361		INTEREST REVENUES
•		10	INTEREST ON INVESTMENTS
*		02	MONEY MANAGER FEES
*		35	MISC. REC. SERVICE CHG.
	362		RENTS AND ROYALTIES
*		10	RENT INCOME
	363		PENALTIES&INT ON ASSESS
*		10	INTEREST ON ASSESSMENTS
*		11	LATE PAYMENT CHARGE
*		12	TURN ON FEE
*	365		GAIN/LOSS ON INVESTMENT
*		99	NET INVEST.APPRE./DEPRE.
	367		CONTRIBUTION
		15	CONTRI.FRM PRIVATE SOURCE
*		31	SIA-WATER
*		32	SIA-WASTEWATER
	369		OTHER MISC REVENUES
•		10	SALE OF SURPLUS PROPERTY
*		42	NON REFUNDABLE BID DEPOS.
*		81	BAD DEBT RECOVERY/W.O.
*		83	DEVELOP CONTRIB ULTY EXP
*		91	REIMB.FR DUPAGE WAT.COMM
*		99	REIMBURSEMENTS
*		01	REIMBURSEMENTS-AMERITECH
	38		NON REVENUE RECEIPTS
	389		OTHER NON-REVENUE REC
*		10	DAMAGE TO CITY PROPERTY
*		21	REIMB.WATER EXTENSIONS
*		22	REIMB SEWER EXTENSIONS
•		23	REIMB.-CROSS CONNECTION
•		90	MISC. NON-REVENUE RECEIPT
*		95	SIA-CPR CONTRIBUTION
	39		INTERGOVERN. SERVICES
	392		INTERGOV.CHARGS
*		14	GENERAL CORPORATE FUND
*		15	ELECTRIC UTILITY
	399		TRANSFERS FROM OTHER FDS
*		14	GENERAL CORPORATE FUND
*		15	ELECTRIC UTIL.-OPER&MNT.
*		41	WATER IAC FUND
*		90	CONNECTION FEES - SSA12
*		91	CONNECTION FEES - SSA13
*		92	CONNECTION FEES - SSA15
*		93	CONNECTION FEES - SSA16
•		94	CONNECTION FEES - SSA18

FUND DEPT BAS EL OBJ		ACCOUNT DESCRIPTION
430		WATER & WASTEWATER FUND
34		WATER/WASTEWATER UTILITY
90		CONSTRUCTION PROJECTS
53		UTILITY FUND
537		W&WW ADM.
	10	SALARIES
*	01	REGULAR PAY
*	02	OVERTIME PAY
*	03	TEMPORARY PAY
	20	EMPLOYEE BENEFITS
*	11	GROUP MEDICAL INSURANCE
*	12	GROUP LIFE INSURANCE
*	13	WORKERS COMPENSATION
*	14	UNEMPLOYMENT COMPENSATION
*	15	PENSION CONTR FICA/IMRF
*	17	GROUP DENTAL INSURANCE
*	20	IMRF
*	21	SOCIAL SECURITY
*	22	MEDICARE
	30	TECHNICAL SERVICES
•	29	SUPPORT SERVICES
	40	PURCHASE PROPERTY SERVICE
*	34	RPR & MAINT SERV-BLDG
*	40	Contract Labor
	50	OTHER PURCHASED SERVICES
*	46	INSURANCE PREMIUMS
	60	SUPPLIES
*	63	OPERATING SUPPLIES
*	66	MAINTENANCE SUPPLIES
*	69	TECHNOLOGY
	70	PROPERTY
*	83	BUILDING IMPROVEMENTS
*	85	OFFICE MACH & EQUIP
*	88	OTHER EQUIP & MACHINERY
*	89	CAPITAL IMPROVE PROGRAM
*	99	FIXED ASSETS CONTRA ACCT.
	71	CPR-WIP CONTRA FOR EQUIP.
•	99	CPR-WIP CONTRA FOR EQUIP.
	72	CPR-PR.YEARS-WIP CONTRA.
•	99	CPR-PR.YEARS-WIP CONTRA.
	80	INTERNAL SERVICES
*	06	READINESS FACTOR
	90	OTHER SERVICES & CHARGES
*	99	CONTRA-CONSTRUCTION INT.
	55	PRIOR YEAR ENCUMBRANCES
	555	CARRYOVER OF PRIOR P.O.'S
	70	PROPERTY
*	89	CAPITAL IMPROVE PROGRAM

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
37			WATER&WASTEWATER UTILITY
10			ADMINISTRATION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		10	COMPETITIVE WAGE ADJUST.
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	I PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
*		49	CONSULTANT FEES
	35		PROFESSIONAL SERVICES
*		01	LEGAL SERVICES
*		02	AUDIT SERVICES
*		03	ENGINEERING SERVICES
*		05	APPRAISAL SERVICES
*		06	FINANCIAL CONSULTANTS
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		26	RECRUITMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		45	UTILITIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
37			WATER&WASTEWATER UTILITY
10			ADMINISTRATION
	53		UTILITY FUND
	537		W&WW ADM.
		70	PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
•		01	OVERHEAD CHARGES
*		02	TELEPHONE CHARGES
*		05	VACANCY FACTOR
*		27	CPY & BNDING SERV/INTRNL
*		32	MIS SERVICES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		37	VEHICLE ACCIDENT CHRGBCKS
*		38	EQUIPMENT REPLACEMENT
*		57	INTERFUND TRANSFERS
*		59	CONTINGENCY
		90	OTHER SERVICES & CHARGES
*		38	CONTRB TO OTHER AGENCIES
*		54	DEBT SERVICE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
10			WSR MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		41	TELE, CABLE TV & COMMUN
*		45	RECEPTIONS & ENTERTAINMNT
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	38			WATER&WASTEWATER UTILITY
	10			WSR MANAGER'S OFFICE
		53		UTILITY FUND
		537		W&WW ADM.
		80		INTERNAL SERVICES
*		36		VEHICLE SERVICES
	11			WATER SUPPLY SECTION
		53		UTILITY FUND
		537		W&WW ADM.
		10		SALARIES
*		01		REGULAR PAY
*		02		OVERTIME PAY
*		03		TEMPORARY PAY
		20		EMPLOYEE BENEFITS
*		11		GROUP MEDICAL INSURANCE
*		12		GROUP LIFE INSURANCE
*		13		WORKERS COMPENSATION
*		14		UNEMPLOYMENT COMPENSATION
*		15		PENSION CONTR FICA/IMRF
*		17		GROUP DENTAL INSURANCE
*		20		IMRF
*		21		SOCIAL SECURITY
*		22		MEDICARE
*		23		TUITION REIMBURSEMENT
		30		TECHNICAL SERVICES
*		29		SUPPORT SERVICES
		35		PROFESSIONAL SERVICES
*		03		ENGINEERING SERVICES
*		05		APPRAISAL SERVICES
*		07		MEDICAL SERVICES
		40		PURCHASE PROPERTY SERVICE
*		34		RPR & MAINT SERV-BLDG
*		35		RPR & MAINT SERV-OF MACH
•		43		WATER, SEWER, & REFUSE
•		52		RENTALS/EQUIP & FACILTIES
		50		OTHER PURCHASED SERVICES
•		21		DUES AND SUBSCRIPTIONS
*		22		CONFERENCES & TRAINING
*		24		MILEAGE REIMBURSEMENT
*		37		LAUNDRY SERVICES
•		41		TELE, CABLE TV & COMMUN
		60		SUPPLIES
•		42		ELECTRICITY
•		44		GAS
*		61		FUELS, LUB & ANTIFREEZE
•		63		OPERATING SUPPLIES
•		66		MAINTENANCE SUPPLIES
•		68		PRINTED MATERIAL
*		69		TECHNOLOGY
*		73		EQUIPMENT PARTS
*		75		WATER PURCHASD FOR RESALE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
11			WATER SUPPLY SECTION
	53		UTILITY FUND
	537		W&WW ADM.
		70	PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
12			WATER QUALITY LAB. SECT.
	53		UTILITY FUND
	537		W&WW ADM.
		10	SALARIES
		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
		20	EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
		30	TECHNICAL SERVICES
*		29	SUPPORT SERVICES
		40	PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		52	RENTALS/EQUIP & FACILTIES
		50	OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
*		52	RENTALS/EQUP & FACLTIES
		60	SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
12			WATER QUALITY LAB.SECT.
	53		UTILITY FUND
	537		W&WW ADM.
		70	PROPERTY
*		85	OFFICE MACH & EQUIP
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
13			WATER RECLAMATION SECT.
	53		UTILITY FUND
	537		W&WW ADM.
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
		20	EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
•		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
		30	TECHNICAL SERVICES
*		29	SUPPORT SERVICES
*		49	CONSULTANT FEES
		35	PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
*		05	APPRAISAL SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
		40	PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
		50	OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
•		24	MILEAGE REIMBURSEMENT
•		26	RECRUITMENT
•		37	LAUNDRY SERVICES
•		41	TELE, CABLE TV & COMMUN
		60	SUPPLIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
38			WATER&WASTEWATER UTILITY
13			WATER RECLAMATION SECT.
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		61	FUELS, LUB & ANTIFREEZE
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
	55		PRIOR YEAR ENCUMBRANCES
	555		CARRYOVER OF PRIOR P.O.'S
	70		PROPERTY
*		88	OTHER EQUIP & MACHINERY
	90		SPRINGBROOK INVENTORY ADJ
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		69	TECHNOLOGY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
10			W D & C MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
•		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
•		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		25	ADVERTISING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
*		51	POSTAGE & DELIVERY
	60		SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		63	OPERATING SUPPLIES
•		66	MAINTENANCE SUPPLIES
•		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		83	BUILDING IMPROVEMENTS
•		85	OFFICE MACH & EQUIP
•		86	FURNISHINGS

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
10			W D & C MANAGER'S OFFICE
53			UTILITY FUND
537			W&WW ADM.
	70		PROPERTY
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
	90		OTHER SERVICES & CHARGES
*		99	CONTRA-CONSTRUCTION INT.
11			WATER DISTRIB & METERING
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
*		49	CONSULTANT FEES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		24	MILEAGE REIMBURSEMENT
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		42	ELECTRICITY

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
11			WATER DISTRIB & METERING
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
12			WASTEWTR COLLEC & PUMPNG
	53		UTILITY FUND
	537		W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*		29	SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*		03	ENGINEERING SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILITIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	39		WATER&WASTEWATER UTILITY
	12		WASTEWTR COLLEC & PUMPNG
		53	UTILITY FUND
		537	W&WW ADM.
		50	OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
•		22	CONFERENCES & TRAINING
•		24	MILEAGE REIMBURSEMENT
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
•		51	POSTAGE & DELIVERY
		60	SUPPLIES
*		42	ELECTRICITY
*		44	GAS
•		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
		70	PROPERTY
*		85	OFFICE MACH & EQUIP
*		86	FURNISHINGS
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
•		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		27	CPY & BNDING SERV/INTRNL
•		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
*		57	INTERFUND TRANSFERS
	13		REPAIR AND EXCAVATION
		53	UTILITY FUND
		537	W&WW ADM.
		10	SALARIES
*		01	REGULAR PAY
•		02	OVERTIME PAY
*		03	TEMPORARY PAY
		20	EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
*		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
•		17	GROUP DENTAL INSURANCE
•		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
		30	TECHNICAL SERVICES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
13			REPAIR AND EXCAVATION
	53		UTILITY FUND
	537		W&WW ADM.
		30	TECHNICAL SERVICES
*		29	SUPPORT SERVICES
		35	PROFESSIONAL SERVICES
*		05	APPRAISAL SERVICES
*		07	MEDICAL SERVICES
*		09	OTHER PROFESS. SERVICES
		40	PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
*		35	RPR & MAINT SERV-OF MACH
*		40	Contract Labor
*		43	WATER, SEWER, & REFUSE
*		52	RENTALS/EQUIP & FACILTIES
		50	OTHER PURCHASED SERVICES
*		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		28	CPY & BNDING SERV/EXTRNL
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
		60	SUPPLIES
*		42	ELECTRICITY
*		44	GAS
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
*		74	GEN OFFICE SUPPLIES
		70	PROPERTY
*		83	BUILDING IMPROVEMENTS
*		85	OFFICE MACH & EQUIP
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
		80	INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
40			CIVIL ENG. MANAGERS OFC
	53		UTILITY FUND
	537		W&WW ADM.
		10	SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
		20	EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
40			CIVIL ENG. MANAGERS OFC
53			UTILITY FUND
537			W&WW ADM.
	20		EMPLOYEE BENEFITS
*	13		WORKERS COMPENSATION
*	14		UNEMPLOYMENT COMPENSATION
*	15	I	PENSION CONTR FICA/IMRF
*	17		GROUP DENTAL INSURANCE
*	20		IMRF
*	21		SOCIAL SECURITY
*	22		MEDICARE
*	23		TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
*	29		SUPPORT SERVICES
	35		PROFESSIONAL SERVICES
*	03		ENGINEERING SERVICES
	40		PURCHASE PROPERTY SERVICE
*	34		RPR & MAINT SERV-BLDG
*	35		RPR & MAINT SERV-OF MACH
*	43		WATER, SEWER, & REFUSE
*	52		RENTALS/EQUIP & FACILTIES
	50		OTHER PURCHASED SERVICES
*	21		DUES AND SUBSCRIPTIONS
*	22		CONFERENCES & TRAINING
*	24		MILEAGE REIMBURSEMENT
*	28		CPY & BNDING SERV/EXTRNL
*	41		TELE, CABLE TV & COMMUN
*	51		POSTAGE & DELIVERY
	60		SUPPLIES
*	44		GAS
*	63		OPERATING SUPPLIES
*	66		MAINTENANCE SUPPLIES
*	68		PRINTED MATERIAL
*	69		TECHNOLOGY
*	74		GEN OFFICE SUPPLIES
	70		PROPERTY
*	85		OFFICE MACH & EQUIP
*	86		FURNISHINGS
*	88		OTHER EQUIP & MACHINERY
*	99		FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*	02		TELEPHONE CHARGES
*	27		CPY & BNDING SERV/INTRNL
*	35		VEHICLE REPLACEMENT
*	36		VEHICLE SERVICES
*	57		INTERFUND TRANSFERS
41			CONSTRUCTION ENGINEERING
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
39				WATER&WASTEWATER UTILITY
41				CONSTRUCTION ENGINEERING
53				UTILITY FUND
537				W&WW ADM.
	10			SALARIES
*		01		REGULAR PAY
•		02		OVERTIME PAY
*		03		TEMPORARY PAY
*		11		INFORMAL BONUSES
	20			EMPLOYEE BENEFITS
•		11		GROUP MEDICAL INSURANCE
*		12		GROUP LIFE INSURANCE
•		13		WORKERS COMPENSATION
*		14		UNEMPLOYMENT COMPENSATION
*		15	I	PENSION CONTR FICA/IMRF
*		17		GROUP DENTAL INSURANCE
*		20		IMRF
*		21		SOCIAL SECURITY
*		22		MEDICARE
*		23		TUITION REIMBURSEMENT
	40			PURCHASE PROPERTY SERVICE
*		35		RPR & MAINT SERV-OF MACH
*		52		RENTALS/EQUIP & FACILTIES
	50			OTHER PURCHASED SERVICES
*		21		DUES AND SUBSCRIPTIONS
*		22		CONFERENCES & TRAINING
*		24		MILEAGE REIMBURSEMENT
*		26		RECRUITMENT
*		41		TELE, CABLE TV & COMMUN
	60			SUPPLIES
*		63		OPERATING SUPPLIES
*		66		MAINTENANCE SUPPLIES
*		68		PRINTED MATERIAL
*		69		TECHNOLOGY
•		73		EQUIPMENT PARTS
*		74		GEN OFFICE SUPPLIES
	70			PROPERTY
*		85		OFFICE MACH & EQUIP
*		86		FURNISHINGS
*		87		AUTOMOTIVE EQUIPMENT
*		88		OTHER EQUIP & MACHINERY
*		99		FIXED ASSETS CONTRA ACCT.
	80			INTERNAL SERVICES
*		02		TELEPHONE CHARGES
*		35		VEHICLE REPLACEMENT
*		36		VEHICLE SERVICES
*		99		CPR-CONTRA-OTHER FUND WF
42				UTILITY LOCATION
53				UTILITY FUND
537				W&WW ADM.
	10			SALARIES

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
39			WATER&WASTEWATER UTILITY
42			UTILITY LOCATION
53			UTILITY FUND
537			W&WW ADM.
	10		SALARIES
*		01	REGULAR PAY
*		02	OVERTIME PAY
*		03	TEMPORARY PAY
*		11	INFORMAL BONUSES
	20		EMPLOYEE BENEFITS
*		11	GROUP MEDICAL INSURANCE
*		12	GROUP LIFE INSURANCE
*		13	WORKERS COMPENSATION
•		14	UNEMPLOYMENT COMPENSATION
*		15	PENSION CONTR FICA/IMRF
*		17	GROUP DENTAL INSURANCE
*		20	IMRF
*		21	SOCIAL SECURITY
*		22	MEDICARE
*		23	TUITION REIMBURSEMENT
	30		TECHNICAL SERVICES
•		29	SUPPORT SERVICES
	40		PURCHASE PROPERTY SERVICE
*		34	RPR & MAINT SERV-BLDG
	50		OTHER PURCHASED SERVICES
•		21	DUES AND SUBSCRIPTIONS
*		22	CONFERENCES & TRAINING
*		37	LAUNDRY SERVICES
*		41	TELE, CABLE TV & COMMUN
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		66	MAINTENANCE SUPPLIES
*		68	PRINTED MATERIAL
*		69	TECHNOLOGY
*		73	EQUIPMENT PARTS
	70		PROPERTY
*		85	OFFICE MACH & EQUIP
*		87	AUTOMOTIVE EQUIPMENT
*		88	OTHER EQUIP & MACHINERY
*		99	FIXED ASSETS CONTRA ACCT.
	80		INTERNAL SERVICES
*		02	TELEPHONE CHARGES
*		35	VEHICLE REPLACEMENT
*		36	VEHICLE SERVICES
	90		NOC INVENTORY ADJUSTMENTS
	53		UTILITY FUND
	537		W&WW ADM.
	60		SUPPLIES
*		63	OPERATING SUPPLIES
*		69	TECHNOLOGY
	99		WF CLEARING

FUND DEPT BAS EL OBJ			ACCOUNT DESCRIPTION
430			WATER & WASTEWATER FUND
	39		WATER&WASTEWATER UTILITY
		99	WF CLEARING
		53	UTILITY FUND
		537	W&WW ADM.
		10	SALARIES
*		92	ADJ.FOR PR.YR.SALARIES
*		99	ADJ.FOR PR.YR.SALARIES
		20	EMPLOYEE BENEFITS
*		92	ADJ.FOR PR.YR.BENEFITS
		60	SUPPLIES
*		63	OPERATING SUPPLIES
*		69	TECHNOLOGY
		70	PROPERTY
*		92	ADJ.FOR PR.YR.CONTRACTS
		80	INTERNAL SERVICES
*		21	SIA-OVERSIZING CHARGES
*		36	VEHICLE SERVICES
		81	OVERHEAD
*		01	ADMINISTRATIVE LABOR
*		29	
*		61	STORE COST
		82	WF OTHER CHARGES
*		11	WF OTHER CHARGES
		90	OTHER SERVICES & CHARGES
*		54	DEBT SERVICE

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	93			OTHER INSURANCE
	10			FIRE INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
		50		OTHER PURCHASED SERVICES
*			46	INSURANCE PREMIUMS
	11			AUTOMOBILE INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
		50		OTHER PURCHASED SERVICES
*			46	INSURANCE PREMIUMS
	12			LIABILITY INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
		50		OTHER PURCHASED SERVICES
*			46	INSURANCE PREMIUMS
	13			SURETY BONDS
		53		UTILITY FUND
		537		W&WW ADM.
		50		OTHER PURCHASED SERVICES
*			46	INSURANCE PREMIUMS
	14			OTHER INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
		50		OTHER PURCHASED SERVICES
•			46	INSURANCE PREMIUMS
	15			BOILER & MACH. INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
		50		OTHER PURCHASED SERVICES
*			46	INSURANCE PREMIUMS

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	95			DEBT SERVICE
	10			REVENUE BONDS-PRINCIPAL
		53		UTILITY FUND
		537		W&WW ADM.
		90		OTHER SERVICES & CHARGES
*			54	DEBT SERVICE
	11			REVENUE BONDS-INTEREST
		53		UTILITY FUND
		537		W&WW ADM.
		90		OTHER SERVICES & CHARGES
*			54	DEBT SERVICE
*			55	BOND REFUNDING COSTS
*			99	CONTRA-CONSTRUCTION INT.
	20			G.O. DEBT SERVICE
		53		UTILITY FUND
		537		W&WW ADM.
		90		OTHER SERVICES & CHARGES
*			54	DEBT SERVICE
	90			UTILITY DEPOSIT INTEREST
		53		UTILITY FUND
		537		W&WW ADM.
		90		OTHER SERVICES & CHARGES
*			54	DEBT SERVICE

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 56

FUND	DEPT	BAS	EL	OBJ	ACCOUNT DESCRIPTION
430					WATER & WASTEWATER FUND
	96				FIXED ASSET EXPENSES
		10			FIXED ASSET EXPENSES
			53		UTILITY FUND
			537		W&WW ADM.
				90	OTHER SERVICES & CHARGES
*				01	DEPRECIATION EXPENSE
*				02	DEPRECIATION-CONTRI.CAPTL
*				11	ASSET WRITE OFF
*				12	FIXED ASSETS TRANSFER OUT
*				99	CONTRA-CONSTRUCTION INT.

PREPARED 11/24/03, 13:47:42
PROGRAM GM292L
CONCENTRATION ACCOUNT

2004 CHART OF ACCOUNTS

PAGE 57

FUND DEPT BAS EL OBJ				ACCOUNT DESCRIPTION
430				WATER & WASTEWATER FUND
	97			SELF INSUR CLAIMS
	10			GENERAL LIABILITY
		53		UTILITY FUND
		537		W&WW ADM.
			80	INTERNAL SERVICES
*			01	OVERHEAD CHARGES
	13			AUTO INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
			80	INTERNAL SERVICES
*			01	OVERHEAD CHARGES
	15			PROPERTY INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
			80	INTERNAL SERVICES
*			01	OVERHEAD CHARGES
	16			SURETY BONDS
		53		UTILITY FUND
		537		W&WW ADM.
			80	INTERNAL SERVICES
*			01	OVERHEAD CHARGES
	17			OTHER INSURANCE
		53		UTILITY FUND
		537		W&WW ADM.
			80	INTERNAL SERVICES
*			01	OVERHEAD CHARGES
	18			BOILER & MACHINERY INS.
		53		UTILITY FUND
		537		W&WW ADM.
			80	INTERNAL SERVICES
*			01	OVERHEAD CHARGES
TOTAL NUMBER OF ACCOUNTS				1682